

STATE BOARD OF EQUALIZATION

TAXPAYERS' RIGHTS ADVOCATE OFFICE MIC: 70
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August 8, 2013

BETTY T. YEE First District, San Francisco

SEN. GEORGE RUNNER (RET.) Second District, Lancaster

MICHELLE STEEL
Third District, Rolling Hills Estates

JEROME E. HORTON Fourth District, Los Angeles

> JOHN CHIANG State Controller

CYNTHIA BRIDGES Executive Director

Mr. Joe Fernandez

Dear Mr. Fernandez:

Thank you for your participation in the July 17, 2013, Taxpayers' Bill of Rights Hearings held in Culver City. I appreciate your taking the time to comment on the need for the Board of Equalization (BOE) to provide better assistance and guidance to small businesses.

In fulfilling its responsibility to assist taxpayers in complying with all the laws it administers, the BOE offers classes, seminars, special notices, publications targeted to specific types of businesses, a toll-free information line, and online resources on its website, www.boe.ca.gov. In addition, individual assistance is available at local BOE offices. However, since there is always room for improvement, your comments are greatly appreciated. My office works continually with all areas of the BOE to identify areas where improvements to taxpayer education can be made, and we will keep your comments in mind as we explore new and innovative means for providing appropriate and timely guidance to assist taxpayers.

Thank you again for sharing your ideas and concerns as part of the annual hearing process. If you have any further questions regarding this matter, please do not hesitate to contact me at 916-324-2798. You may also contact Ms. Laureen Simpson of my staff at 916-445-0218.

Sincerely,

Todd C. Gilman Chief, Taxpayers' Rights and Equal Employment Opportunity Division

TCG:ls

Fernandez thank you 080813.docx

cc: Honorable Jerome E. Horton, Chairman

Honorable Michelle Steel, Vice Chair

Honorable Betty T. Yee, Board Member, First District Senator George Runner, Board Member, Second District

Honorable John Chiang, State Controller

Ms. Marcy Jo Mandel, Deputy State Controller

Ms. Cynthia Bridges, Executive Director, MIC 73

Mr. Randy Ferris, Chief Counsel, MIC 83

Mr. Robert Tucker, Assistant Chief Counsel, Tax and Fee Programs Division, MIC 82

Mr. Jeffrey McGuire, Deputy Director, Sales and Use Tax Department, MIC 43

Mr. David Gau, Deputy Director, Property and Special Taxes Department, MIC 63

Mr. Jaime Garza, Deputy Director, External Affairs Department, MIC 86

Ms. Susanne Buehler, Chief, Tax Policy Division, MIC 92

Ms. Laureen Simpson, Taxpayers' Rights Advocate Office, MIC 70